

Part III Electronic Transmitted Documents  
File Specifications and Record Layouts

**Nature of Changes:**

Acknowledgement Record Layout

(A) ACK Key Record

Field 0115 - Description Changed, Page 5.

Field 0117 - Date of Birth Validity Code added, Page 5B.

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

Added new Error Reject Codes 677 and 678 for the Self-Select PIN, Pages 12&65. Also deleted duplication words in Self-Select PIN throughout. Reserved Error Reject Codes 673&674.

Section 5 - Validation - Specific Forms

.01 Form 2350 (continued)

Modified ERC 304, Page 18.

Changed ERC 305 to 306, (10) Foreign Address, Page 18.

Section 5 - Validation - Specific Forms

.02 Form 2688 (continued)

Modified ERC 304, Pages, 21&61.

Forms 2350 & 2688 Record Layouts:

Fields 0120, 0400, added Postal Code, Pages 35,37, and 39.

Fields 0320 & 0270 changed Field Description, Pages 36&40.

Fields 0350 changed Identification and Field Description, Page 37.

Fields 0355 & 0305 new Field added, Pages 37&40.

Forms 4868 Record Layouts:

Field 0034, added Postal Code, Page 42.

Field 0220, Consent to Disclosure added, Page 44.

Form Payment:

Field 0000, deleted brackets from Record ID Page 50.

Field 0100, added Jurat/Disclosure Field, Page 50.

Modified Field 0110 Primary PIN Number, Page 50.



**SECTION 2 - ACKNOWLEDGMENT FORMAT** (CONTINUED)**ACKNOWLEDGMENT RECORD LAYOUT**(A) ACK Key Record

Field No. -----	Identification -----	Length -----	Description -----
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Id	6	Value "ACKbbb"
0010	Filler	2	
0020	Primary SSN	9	Numeric
0030	Electronic Transmitter Information	16	Numeric ETIN (5), Transmitter's Use Code (2), Julian Day (3), Trans Sequence Number (2) Sequence Num for Form (4)
0040	Form 2688 Extension	12	Ext Approved or blank
0050	Acceptance Code	1	"A" = Accepted "R" = Rejected "T" = Transmission Rejected "D" = Duplicate
0060	Filler	3	blank
0065	Reserve	1	blank
0070	Filler	1	blank
0080	Date Accepted	8	YYYYMMDD
0090	DCN of Document	14	Numeric
0100	Number of Error Records	2	Numeric, 00-96
0110	Filler	13	Reserved
0115	Payment Acknowledgement literals	15	"PYMNT RQST RCVD" or blank

**SECTION 2 - ACKNOWLEDGMENT FORMAT** (CONTINUED)

**ACKNOWLEDGMENT RECORD LAYOUT**

(A) ACK Key Record

Field No. -----	Identification -----	Length -----	Description -----
0117	Date of Birth Validity Code	1	"0" = DOB Validation Not Required "1" = All DOB(s)Valid "2" = Primary DOB Invalid "3" = Spouse DOB Invalid "4" = Both DOBs Invalid
0119	Filler	4	blank
0120	Reserve	1	blank
0130	Reserve	2	blank
	Record Terminus Character	1	Value "#"

### Section 3 - Validation - Transmission and Forms (General)

#### .02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

- 670 - When a Self-Select PIN is present in the Primary PIN Number (Form 2350 SEQ 0330, Form 2688 SEQ 0280, Form PMT SEQ 0110), then Jurat/Disclosure (Form 2350 SEQ 0320, Form 2688 SEQ 0270, Form PMT SEQ 0100) of the ETD Document/Form Payment; Primary Date of Birth (SEQ 0010) and Taxpayer Signature Date (SEQ 0070) of the Authentication Record must be present.
- 671 - When a Self-Select PIN is present in the Spouse PIN Number (Form 2350 SEQ 0340, Form 2688 SEQ 0290, Form PMT SEQ 0120), then Primary PIN Number (Form 2350 SEQ 0330, Form 2688 SEQ 0280, Form PMT SEQ 0110) of the Document/Form Payment, and the Spouse Date of Birth (SEQ 0040) and Taxpayer Signature Date (SEQ 0070) of the Authentication Record must be present.
- 673 - Reserved
- 674 - Reserved
- 675 - When a Self-Select PIN is present in the Primary PIN Number (Form 2350 SEQ 0330, Form 2688 SEQ 0280, Form PMT SEQ 0110), or the Spouse PIN number (Form 2350 SEQ 0340, Form 2688 SEQ 0290, Form PMT SEQ 0120), the PIN must be five digits and cannot be all zeros.
- 677 - Self-Select PIN - The Primary Taxpayer is ineligible to participate in the Self-Select PIN Program. See Part I, Section 13, Self-Select PIN for e-file Specifications.
- 678 - Self-Select PIN - The Secondary Taxpayer is ineligible to Participate in the Self-Select PIN program. See Part I, Section 13, Self-Select PIN for e-file Specifications.
- 679 - When a Self-Select PIN is present, Prior Year Primary Adjusted Gross Income (SEQ 0020) must match the Prior Year Primary Adjusted Gross Income on the IRS Master File.
- 680 - When a Self-Select PIN is present, Prior Year Secondary Adjusted Gross Income (SEQ 0050) must match the Prior Year Secondary Adjusted Gross Income on the IRS Master File.

### Section 3 - Validation - Transmission and Forms (General)

#### .02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

- 681 - When a Self-Select PIN is present, Prior Year Primary Total Tax (SEQ 0030) must match Prior Year Primary Total Tax on the IRS Master File.
- 682 - Authentication Record - When a Self-Select PIN is present, Prior Year Secondary Total Tax (SEQ 060) must match Prior Year Secondary Total Tax on the IRS Master File.

## **Section 5 - Validation - Specific Forms**

### **.01 Form 2350 (continued)**

#### **(7) State**

- 022 - State Abbreviation (SEQ 0090) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part I, Attachment 3.

#### **(8) Zip Code**

- 016 - Zip Code (SEQ 0100), for the document filed from U.S. possessions must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part I, Attachment 3.

#### **(9) Primary PIN Number**

- 304 - The Primary PIN Number must be present. |  
- Taxpayer and/or Spouse PINs, DOB and Signature Date |  
OR Preparer (Other Than Taxpayer) Name and Preparer Signature |  
Date. **NOTE: BOTH CONDITIONS CAN BE PRESENT** |

#### **(10) Foreign Address**

- 306 - If the Address Indicator (SEQ 0150) is set to 3, then Foreign Street (SEQ 0110), Foreign City (SEQ 0120), Foreign Country (SEQ 0130), Postal or ZIP Code (SEQ 0140) must be present and Street Address (SEQ 0070), City (SEQ 0080), State Abbreviation (SEQ 0090) and ZIP Code (SEQ 0100) must not be present. Zeroes in ZIP Code (SEQ 0100) are allowed).

#### **(11) Foreign Residence Qualification**

- 321 - Date First Arrived in Foreign Country (SEQ 0220), Date Qualifying Period Begins (SEQ 0230), Date Qualifying Period Ends (SEQ 0240), Foreign Home Address (SEQ 0250), Return to US Date (SEQ 0260) must be present and valid.

### **.02 Form 2688**

#### **(1) Record Identification**

- 003 - The Tax Period (Field 0005) must be "200012".

## **Section 5 - Validation - Specific Forms**

### **.02 Form 2688 (continued)**

#### **(7) State**

- 022 - State Abbreviation (SEQ 0090) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part I, Attachment 3.

#### **(8) Zip Code**

- 016 - Zip Code (SEQ 0100) must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part I, Attachment 3.

#### **(9) Primary PIN NUMBER**

- 304 - The Primary PIN Number must be present.
- Taxpayer and/or Spouse PINs, DOB and Signature Date  
OR Preparer (Other Than Taxpayer) Name and Preparer Signature Date. **NOTE: BOTH CONDITIONS CAN BE PRESENT**

#### **(10) Foreign Address**

- 306 - If the Address Indicator (SEQ 0150) is set to 3, then Foreign Street (SEQ 0110), Foreign City (SEQ 0120), Foreign Country (SEQ 0130), Postal or ZIP Code (SEQ 0140) must be present and Street Address (SEQ 0070), City (SEQ 0080), State Abbreviation (SEQ 0090) and ZIP Code (SEQ 0100) must not be present. Zeroes in ZIP Code (SEQ 0100) are allowed.

#### **(11) Filed Form 4868 For Auto Extension Check Box**

- 319 - Filed Form 4868 Yes Check Box (SEQ 0230) must be checked.
- Filed Form 4868 NO Check Box (SEQ 0240) must not be checked.

## FORM 2350

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0050 Spouse's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060 Spouse's SSN		9	N or blank
0070 Street Address		35	AN. Allowable special characters are space, slash and hyphen
0080 City		22	A. Allowable special characters are space.
0090 State Abbreviation		2	A. (Standard Postal State Abbreviations)
0100 Zip Code		12	N (Left-justified)
0110 Foreign Street Address		35	AN. Allowable special characters are space, slash and hyphen
0120 Foreign City, State or Province, Postal Code		35	AN. Allowable special characters are space, slash and hyphen
0130 Foreign Country		22	A. Allowable special Characters are space
0140 Postal or Zip Code		12	N (Left-justified)
0150 Address Indicator		1	1 = APO/FPO 2 = Stateside Military Address 3 = Foreign Address, or blank
0160 Extension Date	1	8	YYYYMMDD
0170 Other Tax Year Date	1	8	YYYYMMDD

## FORM 2350

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0180	Previously Granted Extension (Yes Box)	2	1	"X" or blank
0190	Previously Granted Extension (No Box)	2	1	"X" or blank
0200	Need Add'l Time To Allocate Moving Exp (Yes Box)	3	1	"X" or blank
0210	Need Add'l Time To Allocate Moving Exp (No Box)	3	1	"X" or blank
0220	Date First Arrived in Foreign Country	4a	8	YYYYMMDD
0230	Date Qualifying Period Begins	4b	8	YYYYMMDD
0240	Date Qualifying Period Ends	4b	8	YYYYMMDD
0250	Foreign Home Address	4c	35	AN
0260	Return to US Date	4d	8	YYYYMMDD
0270	Amount of Income Tax Paid With This Form	5	12	N or Blank
0280	Self Gift Box	6	1	"X" or blank
0290	Spouse Gift Box	6	1	"X" or blank
0300	Amount of Self Gift Tax Paying	7a	12	N or blank
0310	Amount of Spouse Gift Tax Paying	7b	12	N or blank
0320	Jurat/Disclosure		1	K = SS PIN On-Line L = SS PIN Regular ETD

## FORM 2350

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0330	Primary PIN Number	5	N or blank
0340	Secondary PIN Number	5	N or blank
0350	Preparer (Other Than Taxpayer)	35	AN.
0355	Signature Date	8	YYYYMMDD
0360	Explain Signature	80	AN or blank
0370	Taxpayer's Name (If Joint Give Spouse's Name)	35	AN. Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0380	Agent's Name	35	AN. Agent's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0390	Foreign Street Address	35	AN. Allowable special characters are space, slash, hyphen.
0400	Foreign City, State, or Province, Postal Code	35	AN. Allowable special characters are space, slash and hyphen.
0410	Foreign Country	22	AN. Allowable special Characters are space.
0420	Postal or Zip Code	12	N (Left Justified)
0430	Taxpayer's SSN	9	N
0440	Spouse's SSN	9	N or Blank
	Record Terminus Character	1	Value "#"

## FORM 2688

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0050	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Spouse's SSN		9	N or Blank
0070	Street Address		35	AN. Allowable special characters are space, slash, hyphen.
0080	City		22	A. Allowable special character is space.
0090	State Abbreviation		2	A. (Standard Postal State Abbreviations).
0100	Zip Code		12	N (Left-justified).
0110	Foreign Street Address		35	AN. Allowable special characters are space, slash, hyphen.
0120	Foreign City, State or Province, Postal Code		35	AN. Allowable special character are space, slash, hyphen.
0130	Foreign Country		22	A. Allowable special character is space.
0140	Postal or Zip Code		12	N (Left-justified)
0150	Address Indicator		1	1 = APO/FPO 2 = Stateside Military Address 3 = Foreign Address, or blank
0160	Extension Date	1a	8	YYYYMMDD
0170	Other Tax Year Date	1b	8	YYYYMMDD
0180	Explain Why Ext. Is Needed (1)	2	80	AN or blank

## FORM 2688

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0190	Explain Why Ext. Is Needed (2)	2	80	AN or blank
0200	Explain Why Ext. Is Needed (3)	2	80	AN or blank
0210	Explain Why Ext. Is needed (4)	2	80	AN or blank
0220	Explain Why Ext. Is Needed (5)	2	80	AN or blank
0230	Filed Form 4868 for Auto Extension YES CKBX	3	1	"X" or blank
0240	Filed Form 4868 For Auto Extension NO CKBX	3	1	"X" or blank
0250	Self Gift Box	4	1	"X" or blank
0260	Spouse Gift Box	4	1	"X" or blank
0270	Jurat/Disclosure		1	K = SS PIN On-Line L = SS PIN Regular ETD
0280	Primary PIN Number		5	N or blank
0290	Secondary PIN Number		5	N or blank
0300	Preparer(Other Than Taxpayer)		35	AN.
0305	Signature Date		8	YYYYMMDD
0310	Explain Signature		80	AN or blank

FORM 2688

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0320 Taxpayer's Name (If Joint give spouse)		35	AN. Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand(&).
0330 Agent's Name		35	AN. Agent's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).

## FORM 4868

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
	Byte Count		4	"0384" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		34	Value "FRMbbb4868bbPG01b (9n)b200012b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0020	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0030	Name Line 1	1	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma(,) and space (see special instruction)
0032	Foreign Street Address		35	AN. Allowable special characters are: space, slash(/), hyphen (-).
0034	Foreign City, State or Province, Postal Code		35	AN. Allowable special characters are: space, slash (/) and hyphen (-).

FORM 4868

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0210 Amount Taxpayer is Paying	10	12	N
0220 Consent to Disclosure		1	H = On-Line Form 4868 w/o Direct Debit J = Form 4868 w/o Direct Debit " "(Blank) = TeleFile
Record Terminus Character		1	Value "#"

## FORM PAYMENT

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0134" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		34	Value "FRMbbbPMTbbbPG01b (9n)b(7n)" (9n) = Primary SSN (7n) = Occurrence Number (0000001 - 0000003)
0010	Primary SSN		9	N
0020	Secondary SSN		9	N
0030	Routing Transit Number		9	N
0040	Bank Account Number		17	AN (including hyphens or blank)
0050	Type of Account		1	"1" = Checking "2" = Savings
0060	Amount of Tax Payment		12	N (positive only)
0070	Tax Type Code		5	AN, Values: "4868E" = Form 4868 "0709P" = Form 709 "0709S" = Form 709A
0080	Requested Payment Date		8	YYYYMMDD
0090	Taxpayer's Day Time Phone Number		10	N
0100	Jurat/Disclosure		1	G = On-Line SS PIN w/Direct Debit I = SS PIN w/Direct Debit Regular ETD " " (Blank) = TeleFile
0110	Primary PIN Number		5	N
0120	Secondary PIN Number		5	N or blank
	Record Terminus Character		1	Value "#"

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
071	<ul style="list-style-type: none"><li>o If present, the Spouse SSN must be all numeric, cannot be all zeros, nor all nines; must be within the valid range of SSNs/ITINs and must not equal the Primary SSN.  (See Part I, Section 10 for the valid range of SSN/ITIN).</li></ul>	Pg 11
167	<ul style="list-style-type: none"><li>o Form 9465 Monthly Payment Date (SEQ 0310) must be present and within the range of 01 to 28.</li></ul>	Pg 27
168	<ul style="list-style-type: none"><li>o Form 9465 Monthly Payment (SEQ 0300) must be \$25.00 or more.</li></ul>	Pg 27
172	<ul style="list-style-type: none"><li>o Form 9465 Amount Owed (SEQ 0280) CANNOT be greater than \$25,000.</li></ul>	Pg 27
304	<ul style="list-style-type: none"><li>o If Form Payment is for extension or gift tax payment for primary filer, Primary Pin Number (SEQ 0110) must be present.</li><li>o If Form Payment is for gift tax payment for spouse, Secondary Pin Number (SEQ 0120) must be present.</li><li>o The Primary PIN number must be present for Form 2350 (SEQ 0330) and Form 2688 (SEQ 0280).</li><li>o Taxpayer and/or Spouse PINs, DOB and Signature Date <u>OR</u> Preparer (Other Than Taxpayer) Name and Preparer Signature Date. <b>NOTE: BOTH CONDITIONS CAN BE PRESENT</b></li></ul>	Pg 28    Pg 18, 21
305	<ul style="list-style-type: none"><li>o For return label for Form 2350, agent Name (SEQ 0370) cannot be present without taxpayer's name (SEQ 0360).</li><li>o For return label for Form 2688, agent Name (SEQ 0320) cannot be present without taxpayer's name (SEQ 0310).</li></ul>	Pg 10
306	<ul style="list-style-type: none"><li>o For the extensions filed from foreign country (excluding U.S. possessions), address indicator (Form 2350 SEQ 0150, Form 2688 SEQ 0150, Form 4868 SEQ 0080) must be set to 3 and the domestic address fields must be blank and Foreign Address fields must be filled.</li></ul>	Pg 10
310	<ul style="list-style-type: none"><li>o Forms 4868 and 2350 must be received no later than April 16, 2001 or April 22, 2001 in the case of corrected forms.</li></ul>	Pg 11

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
311	o Form 2688 must be received no later than August 15, 2001 or August 22, 2001 in the case of retransmitted forms.	Pg 11
312	o If the Spouse SSN (SEQ 0100) on Form 4868 is present, the Name Line 1 (SEQ 0030) must contain an ampersand.	Pg 16,
	o If the Name Line 1 (SEQ 0030) contains an ampersand, the Spouse SSN (SEQ 0100) must be present.	19,23

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
671	o When a Self-Select PIN is present in the Spouse PIN Number (Form 2350 SEQ 0340, Form 2688 SEQ 0290, Form PMT SEQ 0120), then Primary PIN Number (Form 2350 SEQ 0330, Form 2688 SEQ 0280, Form PMT SEQ 0110) of the Document/Form Payment, and the Spouse Date of Birth (SEQ 0040) of the Authentication Record must be present.	Pg 12
673	o Reserved	
674	o Reserved	
675	o When a Self-Select PIN is present in the Primary PIN Number (Form 2350 SEQ 0330, Form 2688 SEQ 0280, Form PMT SEQ 0110), or the Spouse PIN number (Form 2350 SEQ 0340, Form 2688 SEQ 0290, Form PMT SEQ 0120), the PIN must be five digits and cannot be all zeros.	Pg 12
677	o Self-Select PIN - The Primary Taxpayer is ineligible to participate in the Self-Select PIN Program. See Part I, Section 13, Self-Select PIN for e-file Specifications.	Pg 12
678	o Self-Select PIN - The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program. See Part I, Section 13, Self-Select PIN for e-file Specifications.	Pg 12
679	o Authentication Record - When a Self-Select PIN is present, Prior Year Primary Adjusted Gross Income (SEQ 0020) does not match Prior Year Primary Adjusted Gross Income on the IRS Master File.	Pg 12

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
680	o Authentication Record - When a Self-Select PIN is present, Prior Year Secondary Adjusted Gross Income (SEQ 0050) does not match the Prior Year Secondary Adjusted Gross Income on the IRS Master File.	Pg 12
681	o Authentication Record - When a Self-Select PIN is present, Prior Year Primary Total Tax (SEQ 0030) does not match Prior Year Primary Total Tax on the IRS Master File.	Pg 12
682	o Authentication Record - When a Self-Select PIN is present, Prior Year Secondary Total Tax (SEQ 0060) does not match Prior Year Secondary Total Tax on the IRS Master File.	Pg 12

